



CEMETERY AND FUNERAL BUREAU
1625 North Market Boulevard Suite S-208
Sacramento, CA 95834
(916) 574-7870 Fax (916) 574-8620



December 11, 2006

TO: All Licensed Cemeteries

RE: Endowment Care Fund Survey

Senate Bill 1490 (SB 1490) was signed into law on September 22, 2006 by Governor Arnold Schwarzenegger. The intent of the bill is to ensure that licensed cemeteries are properly maintained. Among other things, therefore, the bill requires the Cemetery and Funeral Bureau (Bureau) to obtain information from each of its licensees to determine if endowment care fund levels of the licensee's cemetery are sufficient to cover the cost of future operation. The bill requires the Bureau to report its findings and recommendations to the Legislature by January 1, 2008.

The Bureau has therefore prepared the attached survey and is requesting that you complete it by February 28, 2007. The survey requests information about the maintenance costs of the cemetery and the ability of the endowment care fund to generate sufficient income to cover these costs.

If you have any questions about the survey, or require assistance in completing it, please call the Bureau at (916) 574-7870.

Sincerely,

A handwritten signature in blue ink that reads 'Douglas Gibson'.

DOUGLAS GIBSON, CPA, CFS
SUPERVISING AUDITOR

Enclosure



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ENDOWMENT CARE FUND SURVEY

GENERAL INFORMATION

Certificate of Authority (License) Number: COA _____

Corporation Name: _____

Phone Number: (____) _____

Mailing Address: _____

Name of Cemetery: _____

Phone Number: (____) _____

Cemetery's Address: _____

(Cemetery's physical address)

Survey Response Prepared By:

Preparer's Name: _____

Title: _____

Phone Number: (____) _____

**CEMETERY AND FUNERAL BUREAU
ENDOWMENT CARE FUND SURVEY**

CERTIFICATION PAGE

Certificate of Authority (License) Number: COA _____

Corporation Name: _____

Name of Cemetery_____

Certification:

I hereby certify under penalty of perjury under the laws of the State of California, that I am a duly appointed, qualified, and acting officer of the cemetery corporation, and that the statements contained and answers given in this survey, including all attachments thereto, are complete, true, and correct to the best of my knowledge and belief.

Signature: _____

Print or Type Name: _____

Title: _____
(President or Vice President)

FILING THE RESPONSE TO THE SURVEY

The response must be postmarked on or before February 28, 2007.

Mail the completed survey to:

**Cemetery and Funeral Bureau
1625 North Market Boulevard, Suite S-208
Sacramento, CA 95834
Attention: Audit Unit**

**CEMETERY AND FUNERAL BUREAU
ENDOWMENT CARE FUND SURVEY**

SURVEY INFORMATION

Current Endowment Care Fund Income and Maintenance Expenses

In order to determine how sufficient the income of the endowment care fund was in covering the maintenance expenses of the cemetery since 2004, we are requesting the following information:

1. The audited financial statements of your cemetery's general fund or operating account from January 1, 2004 onwards.
2. A breakdown of the cemetery's maintenance expenses in Part 1 of [Attachment A](#). This should include salaries as well as other indirect costs allocated to cemetery maintenance.
3. A breakdown in Part 1 of [Attachment A](#) indicating how the funds from the endowment care fund were applied to cemetery maintenance.
4. That portion (if any) of cemetery maintenance expenses since January 1, 2004 that has been funded by sources other than the endowment care fund, e.g., income from the special care fund, donations, voluntary help, etc. Please provide as much detail as possible in your response in Part 1 of [Attachment A](#).

Projected Endowment Care Fund and Cemetery Maintenance Expenses

In order to determine the sufficiency of the endowment care fund's income to cover the projected maintenance expenses of the cemetery, we are requesting the following information:

1. Forecast information, cash flow projections etc. of expected endowment care fund income and cemetery maintenance expenses for at least five years, (i.e., up to December 31, 2011, at a minimum). Please fill in Part 2 of [Attachment A](#) with a breakdown of projected expenses. In addition, please complete [Attachment B](#) for projected revenue and profit and loss.
2. The availability of land/grave plots left in the cemetery for future burials. (See [Attachment C](#)). Based on this, how much endowment care contributions do you estimate will be generated in the next five years, (i.e., up to December 31, 2011)? _____

3. Projected endowment care fund levels. Please complete [Attachment D](#) with projected contributions and increases in the corpus of the endowment care fund

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ENDOWMENT CARE FUND SURVEY**

SURVEY INFORMATION

4. Plans to cover cemetery maintenance expenses if the endowment care fund is not sufficient to provide sufficient income for this. Please provide a detailed explanation for your answer indicating other financing resources, strategies, etc. _____

5. Any foreseeable event that could affect the cemetery's ability to properly maintain its grounds and buildings or to continue as a going concern. If there is such a possibility, how will the cemetery deal with the situation? _____

Click on the following hyperlinks to download the attachments:

[Attachment A](#)

[Attachment B](#)

[Attachment C](#)

[Attachment D](#)